Sales Tax - Coupons

Is there a difference between a store and a manufacturer's coupon and is the sales tax reduced?

A store coupon is generally issued directly by the retailer to the customer because the retailer is not reimbursed, the coupon represents a reduction in the sales price. The sales tax is computed on the reduced price.

A manufacturer's coupon is issued by the manufacturer, distributor, or wholesaler to the customer. The retailer is then reimbursed by the manufacturer. The sales tax is computed on the full price of the item before the reduction in the price.